

From: "Linda Russell" <lrussell@memphiscrime.org>
To: "Kail Powers" <kpowers@wucpas.com>
CC: "William L. Gibbons (wgibbons)" <wgibbons@memphis.edu>
"Sharon Walker" <swalker@memphiscrime.org>
lee@wtdcpa.com
"Amy Hood" <amy@wtdcpa.com>
Date: 4/24/2018 4:42:48 PM
Subject: RE: Audit Question re American Residential Services

Hello Kail,

You are correct, initially there were two commitments to contribute from American Residential Services during 2017 in the amount of \$20,000 each. There should have only been one \$20,000 commitment to contribute which was for the MPD Recruit/Retain. The \$20,000 commitment from American Residential Services for the Crime Commission general contribution was an error and has been removed.

In March 2017, \$10,000 was received from American Residential Services of which \$5,000 was toward the \$20,000 commitment to MPD Recruit/Retain, and the remaining \$5,000 was a general contribution to the Crime Commission. (One check split between two separate accounts/codes)

In March 2018, an additional \$5,000 was received from American Residential Services toward the initial commitment of \$20,000 for the MPD Recruit/Retain.

I hope this information is helpful.



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From: Kail Powers [mailto:kpowers@wucpas.com]
Sent: Tuesday, April 24, 2018 1:32 PM

To: Linda Russell <lRussell@memphiscrime.org>

Subject: Audit Question

Hi Linda,

My name is Kail Powers and I am one of the auditors with Watkins Uiberall.

I was reviewing the pledge workbooks and noted that there were two pledges during fiscal year 2017 from American Residential Services in the amount of \$20,000. Per discussion with Bill, there should only be one pledge from American Residential Services. I inquired Amy Hood at Whitehorn Tankersley & Davis regarding the two pledges. Per Amy there were pledges listed on both the MPD Recruit/Retain and the general pledges workbooks for the same amount until February 2018. At that time, Amy did a journal entry to remove the pledge from the general pledges. There were two payments received during the year from American Residential Services for \$5,000 each. One was noted as a general contribution and the other was restricted to MPD Recruit/Retain.

Was one of these pledges removed from the schedule in February of 2018 once it was noted that the pledge was recorded twice or were there two pledges made during fiscal year 2017 from American Residential Services? Should both of the \$5,000 receipts during fiscal year 2017 be going toward reducing the \$20,000 pledge receivable for the MPD Recruit/Retain from American Residential Services?

Please let me know if you have any questions or concerns.

Thanks,

Kail Powers | Audit Associate

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